

# TENNESSEE REGULATORY AUTHORITY

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460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

T.R.A. DOCKET ROOM

Deborah Taylor Tate, Chairman  
Pat Miller, Director  
Sara Kyle, Director  
Ron Jones, Director



April 21, 2004

Mr. Archie Hickerson  
Manager-Rates  
AGL Resources, Inc  
Location 1686  
P. O. Box 4569  
Atlanta, GA 30307

RE: Docket No 04-00034 – Petition of Chattanooga Gas Company for Approval of Adjustment of Its Rates and Charges and Revised Tariff

Dear Mr. Hickerson

After reviewing your petition, we have discovered that certain additional information is needed to complete the application. Please provide the following information, an original and thirteen (13) copies, addressed to:

Deborah Taylor Tate, Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

126 Provide the following information regarding the calculation of salary and wages

- a. For each employee listed in CGC Schedule 44-1, provide the hourly rate (by ID #) at October 2002 for hourly employees and the annual salary of salaried employees (by ID #) at October 2002
- b. For anticipated changes in employment level between the test period and the attrition period, provide a list of the new position(s) (identify hourly and/or salaried) anticipated to be filled, the anticipated month of the new position(s), the hourly rate or annual salary for each
- c. If any positions will be eliminated, provide the same information for each position as requested in item 126 b. above.
- d. Provide a reconciliation between the Company's reported total earnings for the test period on CGC Schedule 44-1, page 4 of 4, (\$2,809,628) and the test period amount with pro forma adjustments (\$2,559,581) shown on CGC Schedule 25-1, page 1 of 26.

- e. Provide detailed schedules showing the Company's calculation of the attrition period salary and wages with pro forma adjustments amount of \$2,971,585, breaking down the calculations between hourly and salaried employees
  - f. What salary account codes are included in "regular earnings" and what additional codes are included in "total earnings?" See CGC Schedules 44-1 and 44-2
  - g. What is salary account code 225250 (ATP)?
  - h. Refer to CGC Schedule 44-2 Identify the salary account codes that start with 02U. , 01OMIN ., 02Y . , 01OGRP.. , 04M ..,04N. , 02D.. , 11OSTIL. , 03WRIN . , and 01O5M... and are described as "N/A "
  - i. For employee (ID#09703), identify where the \$37,213.72 is charged. The salary code is "blank" and description "N/A."
127. Provide detailed schedules showing the Company's calculation of the attrition period payroll taxes, breaking the calculations down by hourly and salaried employees and between FICA, FUTA and SUTA.
128. Provide a schedule showing the categories, and the amount for each, included in the total attrition period Taxes Other Than Income amount of \$3,425,744 shown on CGC Schedule 25-1, page 1 of 26.

Please respond by April 28, 2004. Thank you for your attention to this matter. If you should have any questions, you may contact me at (615) 741-2904, ext 178

Sincerely,



Pat Murphy  
Senior Financial Analyst  
Energy and Water Division

cc: Steven Lindsey  
D. Billye Sanders  
John Ebert  
Elizabeth Wade